

In re the Application of:

KAWABATA, Makoto, et al.

Serial No.: 10/827,366

Filed: April 20, 2004

ATTN: Refund Section **Accounting Division** Office of Finance

Group Art Unit: 2818

Examiner: Viet Q. NGUYEN

P.T.O. Confirmation No.: 3834

MAGNETIC RING UNIT AND MAGNETIC MEMORY DEVICE For:

REQUEST FOR REFUND AND REQUEST FOR SMALL ENTITY STATUS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

January 10, 2005

Sir:

The undersigned respectfully requests a refund of 50% of the fee paid in the subject application on April 20, 2004. The Assignee in this application, KEIO UNIVERSITY, qualifies as a small entity under 37 CFR §1.27(a)(3)(ii)(A) because it is a university of higher education. An acknowledgment of this status is respectfully requested.

The fee of \$770.00 paid on April 20, 2004, is that for a large entity. The application, however, is entitled to the reduced fees provided for small entities under 37 CFR 1.16.

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REQUEST FOR REFUND AND REQUEST FOR SMALL ENTITY STATUS U.S. Serial No. 10/827,366

It is respectfully requested that the 50% excess of the fee paid or \$385.00, be credited to Deposit Account 01-2340. In the event any fees are required in connection with this paper, please charge our Deposit Account No. 01-2340.

Respectfully submitted,

ARMSTRONG, KRATZ, QUINTOS, HANSON & BROOKS, LLP

Mel R. Quintos Attorney for Applicants Reg. No. 31,898

MRQ/lrj

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